IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 15TH NOVEMBER 2007 / 24TH KARTHIKA 1929

OP.No. 3165 of 2002(B)

PETITIONER:

EXCEL GLASSES LTD., ALAPPUZHA,
REPRESENTED BY P.G.AGARWAL, VICE PRESIDENT.

BY ADV. DR.K.B.MUHAMED KUTTY (SR.)

RESPONDENTS:
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1. THE ASSISTANT COMMISSIONER (ASSMT),
COMMERCIAL TAXES (SPECIAL CIRCLE), ALAPPUZHA.

2. THE STATE LEVEL COMMITTEE FOR SALES TAX
EXEMPTION, REPRESENTED BY DIRECTOR OF INDUSTRIES
AND COMMERCE (MEMBER SECRETARY),THIRUVANANTHAPURAM

BY ADV. SHRI.PRADEEP, GOVERNMENT PLEADER

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 15/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

OP 3165/2002

ORDER ON CMP NO. 5765/2002 IN OP NO. 3165/2002

DISMISSED.

15/11/2007 SD/- (C.N.RAMACHANDRAN NAIR, JUDGE)

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE JUDGEMNT IN OP NO. 20911/2000 DATED 31/10/2000.

P2 : COPY OF THE STAY ORDER IN CMP NO. 35011/2000 IN OP NO. 20911/2000 DATED 11/08/2000.

P3 : COPY OF the ORDER NO. C4.13641/2001/CT DATED 30/03/2001 BY DY. COMMISSIONER (GENERAL).

P4 : COPY OF THE APPEAL SUBMITTED BY PETIITONER BEFORE THE DY.COMMISSIONER (GENERAL) DATED 16/04/2001.

P5 : COPY OF THE STAY PETITION SUBMITTED BY PETITIONER BEFORE 2ND RESPONDENT DATED 21/07/2001.

P6 : COPY OF THE NOTICE ISSUED BY 1ST RESPONDENT DATED 24/07/2001 TO THE PETITIONER NO. 13010096/95-96 & 96-97.

P7 : COPY OF JUDGMENT IN OP NO. 22371/2001 DATED 30/07/2001 BY THIS HON'BLE COURT.

P8 : COPY OF NOTICE ISSUED BY 1ST RESPONDENT UNDER SEC. 17(3) OF KGST ACT NO. 13010036/97-98.

P9 : COPY OF THE NOTICE ISSUED BY 1ST RESPONDENT TO THE PETITIONER DATED 24/12/2001 UNDER SEC. 6(5) OF CST(KERALA) RULES 1957 NO. 13015036/97-98.

P10 : COPY OF THE NOTIFICATION NO. S.R.O. NO. 1729/93 DATED 03/11/93 ISSUED BY KERALA GENERAL SALES TAX DEPARTMENT.

P11 : COPY OF THE NOTIFICATION NO.S.R.O.NO. 588/96 DATED 30/07/96 --DO--DO--.

// TRUE COPY //

PA TO JUDGE.

jg

C.N.RAMACHANDRAN NAIR, J.

O.P. No. 3165 of 2002

Dated, this the 15th day of November, 2007

J U D G M E N T

Since petitioner is not challenging the assessment notices issued for the year 1997-98 under the KGST and CST Act, I do not think there is any scope for this Court to decide the correctness of the proposals contained in the notices. It is for the petitioner to file detailed objections with the Officer, who is bound to consider the same before issuing final orders. This original petition is, accordingly, disposed of leaving freedom to the petitioner to raise all objections before the officer concerned.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg